

SUNDAY, DECEMBER 80, 1894.

Let Mr. Tamsen Speak.

Who was the auctioneer who offered En-WARD J. H. TAMSEN \$25,000 for the privflege of becoming official auctioneer appointment of the new Sheriff? What is the name and address of the individual who offered the \$25,000 ! Was the offer made directly or by proxy ! Was it to be paid in cash on or before Jan. I. or to be paid on the installment plan, \$672.23 per month during the Sheriff's term ?

Mr. TAMSEN owes it to all the people of New York, and particularly such of them as are auctioneers, or at least to 110 of the 120 auctioneers, to relieve them from the Imputation that his vague accusation may give rise to. There is no time like the present for coming forward with a frank exculpation of the 119, or possibly 120 innocent auctioneers, many of them grown gray in service and rich in honor and good repute, from the charge of complicity in the offer of a bribe-for it was nothing less-of \$25,000.

Let EDWARD J. H. TAMSEN reveal the identity of the guilty man who was ignorant of the first plank in the platform of the German-American Reform Union: purification of the public service by proxy.

Concerning Free Ship Bills.

The present programme of business arranged for the House of Representatives at Washington seems to contemplate bringing the free ship bill to the front as soon as the currency bill is disposed of.

The navigation laws for which this new fangled measure offers itself as a substitute have been in existence more than a hundred years. They date back to the foundation of the Government, having been enacted during the first Administration of WASHING-TON. They lie at the very base of our Amer ican policy; and under them, as Mr. CRAMP well auggested, the American merchant marine has "enjoyed its highest prosperity as well as suffered its greatest depression, so that we are not to assume that its presen unsatisfactory condition is due to the act of Dec. 81, 1792, and to that alone.

What other clues are there, then, to this depression? Mr. CRAMP has suggested some

England pays 10 per cent, per annum on the fire cost of three ships plying between Vancouver and China. Germany gives subvention to ships plying un-der her flag between New York and Genoa, without so much as touching at any German port. France pays a tonnage bounty. Russia maintains what is known as a 'volunteer fleet,' which are merchant ers in peace, convertible into cruisers for war.'

In addition, there is "the retainer of 20 shillings per ton per annum which England pays for the vessels enrolled in the auxiliary fleet." The British Admiralty holds at it disposal for use as armed cruisers in case of need no fewer than twenty-six large merchant steamers, from the Campania and Lucania and the Majestic and Teutonic down to the smaller, by paying annual subventions on thirteen of these vessels. Very heavy mail subsidies, too, are given in several countries for the purpose of encouraging the merchant marine. Italy, like France, has both navigation and construction bounties, the former being quite heavy. Spain follows a similar system. Our own country, in an act passed several years ago, recognized in general the value of this policy, although in a very restricted form, from which little or nothing practical has thus far come.

One of the greatest strokes ever accomplished for our navy was the law of Aug. 3, 1886, passed when Mr. WHITNEY was Secretary of the Navy, which enacted that all war ships and guns thereafter should be was then no cry for free ships for the navy, nor was there any pretence cheaply here as in England. But it was recognized that cheapness of purchase was not the only element entering into the case, under a consideration of what was wisest

for the interests of the whole country. In view of the record of the present House in its legislation upon the industries and revenues of this country, it would not be safe to predict the failure of the free ship bill in that body. But that at least some members of the Senate are thinking of different methods of benefiting the American merchant marine may be learned from an intimation made by Senator PERKINS that Mr. Morgan proposes at an early date to recommend " a measure which will enable us to do as our forefathers did; that is, to discriminate in favor of American vessels flying the Stars and Stripes" if engaged in bringing foreign products to this country. However that may be, it is not safe to bet on the enactment of any measure that can properly be called a free ship bill at this session or in this century.

Compute Your Income.

The Treasury Department's regulations, in regard to reckoning up your required contribution to the Populist blackmail upon wealth and thrift, have been issued as a pamphlet with the engaging name of " How to Compute Incomes." It is an interesting bock. The reader of it must rub his eyes often and pinch himself to be sure that he is not dreaming, that this pamphlet was calculated for free latitudes and not for a race of helots. The unfortunates, the criminals from a Populist point of view, who have incomes of more than \$4,000 a year, will learn from this little treatise how free they are and what privileges they enjoy. Expenses for medical attendance, bills at the stores. wages of servants, provisions for the family, b and and rent cannot be deducted in making declaration of the gross annual income to the collector. It was the intention of the makers of the Income Tax law, say the thinkers of the Treasury, that the \$4,000 exemption should cover these and all other persound expenses of the family, taking advantage of the exemption. So it seems that in the opinion of Mr. CLEVELAND's collection of economists, \$4,000 a year is all that a family ought to spend in a year for life,

sickness, and death. The parent or guardian must render ac gount of all the incomes of all the household. The \$4,000 exemption can be used but once. Wives, minors, and wards are not to be dam, as it then was, in 1628, and consespared. A minor without a guardian or trustee must make return himself. If he if it had been more enterprising in its eardoesn't, the collector will do it for him. A lier days here, and less tenacious of its pehusband and wife, living spart though not cultarities, it would now be the leader of divorced, are regarded as members of the the Presbyterian Churches numerically same family. Thus does the income tax but it was then, as it is now, uncompromisprotect the home

Assessments for street improvements, acwerage, grading, upon real estate cannot be counted as takes to be deducted from the grass to rouge. To be sure, the effect of the

Income Tax law is substantially faithful throughout to the method of counting possible or uncertain income as definite and assessable. In accounting for losses, on the other hand, they must be definitely described. A man's business may have been in a bad way for the year, he may be losing in half a dozen ventures, or suffering, as in the case of a depression or an uncertainty of prices, for instance, from a cause so general that the exact amount of the loss can be only guessed at, but he must note it down in exact dollars and cents or he will have to pay for a profit on his loss,

By way of making account-keeping easy to professional persons and allowing them to keep their business to themselves, the regulations provide that these persons shall put into their returns all the fees they have received during the year, and all their accounts, professional charges, and unpaid bills that have become due during the year, if the same are good. How is a physician or lawyer to know, except in the case of clients with whose circumstances and habits he is absolutely familiar, whether a bill due from them can be collected or not? Here again the CLEVELAND wise men have deliberately decided to tax contingent fees and possible incomes. They are not content with making a man pay a tax upon what he has; they insist upon taxing him upon what he may have. A man's income is to be reckoned at what it ought to have been, or might have

been, or may be; not at what it is. Merchants and manufacturers and all other business men and women have got to keep their accounts in the fear and for the information of collectors of internal revenue. Their ledgers and other records must be so kept as to display easily their expenses, and their profits, gross and net, for the year. What a pleasant little field is here for an underground cash railway between the internal revenue service and inquisitive business men with a desire to know the secrets of their competitors.

In the matter of interest, debts, and losses by depreciations of values, the income tax regulations are especially strong. Interest collectible is to be returned as income, even if it has not been collected. Delita originating in the year and found to be worthless cannot be deducted from the gross income unless suit brought to re cover such debts has resulted in no proceeds or it is clear that the debtor is insolvent Consequently a good many worthless debts due to business men within the class proscribed by the income tax, will have to be accounted as income, and the creditor will have to be taxed on his own loss. Legal proceedings are not swifter than the wings of the lightning, and without them the actual insolvency may be hard to prove. At any rate, losses sustained by bad debts in the last part of 1894, will almost certainly have to be reckoned as profits. No deduction can be made for a depreciation in the value of real or personal estate. Stocks or bonds bought at 101 may have gone down to 48. What of it? Is it not a crime to own stocks and bonds, and is not the owner's loss the Government's gain ?

Every citizen who has had, either with or without his wife and minor sons, an income of more than \$4,000 for the year 1894, should peruse attentively this little Treasury masterpiece on "How to Compute Incomes." It is good to know how anxiously the Government proposes to look after the amount of money its citizens have made this year, and with what severe wisdom it is going to examine into their business and their pocketbooks

Brother Platt's Return to Calvinism.

Our correspondent of yesterday simply repeated what we had already said, when he spoke of Brother PLATI's removal from the Madison Square Presbyterian Church to the Fifth Avenue Marble Church as a great improvement in his "Calvinistic environment."

The Madison Square Church, of which Dr PARKHURST is pastor, is only Presbyterian wholly of American material. There in name, or in belonging to the Presbyterian system of ecclesiastic Doctrinally and essentially it is in flagrant that war vessels could be built as rebellion against the Westminster Confession, to which its pastor has sworn allegiance, but which he denounces and ridicules. It has no strength and no reason for existence as a Presbyterian church, but has simply become a hall for the exhibition of Dr. PARKHURST, whose congregations are chiefly made up of strangers attracted by the notoriety of the preacher. His pulpit utterances are frequently irreverential in tone. They are marked by quips and extravagances which tickle the ears of the curiosity seekers he draws from the neighboring hotels, though they cannot be so agreeable to the seemly Presbyterians still remaining in the pews, whose standard of pulpit propriety was established by the late dignified and scholarly Dr. ADAMS. Really the church ought to have taken advantage of the opportunity it had to dispose of its property at a fancy price not long ago. Then it might have retired from business, financially successful, though morally and religiously bankrupt; and then Dr. PARKHURST could have set up hall more suitable to his pretensions as a political Boss.

Brother PLATT is reprehensible for having remained so long amid surroundings and in an atmosphere so destructive of true and sound Presbyterianism and so irreligious generally. His motive in retaining his pew was not spiritual edification, but a desire to get profane amusement by listening to the smart sayings of the sensational preacher, and he left only when Dr. PARKHUBST began to lash him with his quips as a rival political Boss. The Hon. SMITH ELY remains, either because he has got over his political ambitions, or because at the moment the opportunity for Democratic Bosses is not promising enough to provoke the

calousy of the pastor. The Marble Church, as we explained the other day, is an exponent of the purest Calvinism. It belongs to the richly endowed collegiate system of churches of this city atached to the Reformed, formerly the Dutch Reformed, denomination, a body of believers distinguished by their undiminished devotion to Calvinistic doctrine. The Bauges infidelity, which has corrupted the Church bearing the Presbyterian name, and perverted the teachings of its foremost school of theology from the Westminster Confession, has not disturbed this other branch of Presbyterianism, for to any such specious motive. They think such it is. Dutch Presbyterianism was first established in New York, or New Amsterquently it is the oldest in this country; and my and comervative. Its standard is the last-bound Calvinism of the Confession of

Faith of the Synod of Bort and the Heidelberg catechien. That synod's council was salied by Prince improvements is problematical, and the ben- MAURICE of Orange in 1018 to settle a furious

minians, which was then raging in the Reformed Dutch Church. It was over the doctrine of election or predestination. Calvinism teaches that in the councils of eternity before all time, Gop elected definitely the people who were to be saved, and that consequently their salvation is absolutely certain, while all the rest of mankind "In their "passed by" or left are natural state of sin and misery, and finally punished eternally in hell. It is that the salvation or damnation of every man has already been determined unalterably by anything he may do or believe. This is based on the ground that it is a contradiction of terms to sturibute omniscience to the Almighty and yet deny His foreknowledge of what was to be the fate of every human being. Arminianism maintains substantially that Gon's decree of salvation is conditional on men's using the means of grace, but the Calvinist answers that such an imposition of conditions on the absolute omniscience of GoD is impious in

religion and preposterous in logic. Hence the controversy in Holland, which the council of the Synod of Dort was called to decide, was bitter to the last degree. It stirred up the whole public, and the disputants were near coming to blows in their many and tumultuous gatherings. The decision was emphatically against the Arminians, who were dismissed from the Synod as "liars and deceivers," and the invincible truth and authority of Calvinism was proclaimed. The Chief Magistrate of Dort gave a magnificent banquet on the adjournment of the Synod, on the 29th of April, 1619, and many Arminians who did

not renounce their heresy were banished. From such a source has come the standard of faith of the church to which Brother PLATT has now attached himself. Instead of saying that by so doing he has "greatly improved his Calvinistic environment," our correspondent should say rather that he has returned to such an environment after having temporarily wandered away to worship the idols of Parkhurstism.

Plays.

Mr. BEERBOHM TREE is an English actor. and, as we understand it, is cracked up to be a pretty good one. He has recently produced at his theatre, the Haymarket, in London. a play which deals largely, as is the fashion for plays now to do, with sexual immo-rality and the woman who has a "past." The play is no worse than many others like it, which have gone unscathed by particularly adverse criticism to a natural and unos tentations death. But, for some reason which doubtless is still mysterious to Mr. TREE, the British matron has swooped down upon it in all her offended majesty. She daily writes long letters about it to the papers, and Mr. TREE's arm must ache from the letters he has written in reply. He has put up a good fist in his defence, we must say. But the odds are against him. He is attacked by an obstinate and furious foe who has laid low mightier men than he, and at whose frown Parliaments have trembled and armies of soldiers have folded their banners. We think that if Mr. THEE is wise he will surrender.

The serious thing about the matter for Mr. TREE is not that the British matron has attacked him, but that he is in th wrong. We do not own to an undivided share in the British matron's prudery; and we have never seen any reason why a spade should not be called a spade on the stage as elsewhere. Further, we do not hold that it is the function of the drama to preach either a religious or an ethical sermon; but, in common we believe with all good people and honest playgoers, we are getting tired of the variations which, for the last decade, dramatists have worked unceasingly out of the single theme of irregular love, running it into all kinds of fantastic mazes and uncanny vagaries and imaginings, always indecent and usually stupid. When these are represented, in the IBSEN style, to be not singular and aberrant failings, but part of a general scheme of human depravity, so that all the characters in the play are irredeemably vile, incestuous, or homicidal, and are supposed to be so through heredity, the theatre becomes little less than a madhouse. We hall the outcry against the last abomination as the first sign of a healthy and genuine reaction; and we bid the stout matrons Godspeed as they pursue the luckless Mr. TREE. Let him, and the actors and playwrights like him, find out that there are other women in the world beside PHRYNE and SAPPHO, and other men beside cynics and withered sensualists, and something else in human nature beside hereditary lust and murderousness; and that

virtue is as heaven-born as shame. It is the duty of the drama first to be clean and wholesome, then truly to entertain, to create as powerful a charm as it can out of the tragic and comic elements of real life, mixed not too strongly, with the ideal sympathies, the ideal beliefs, and hopes and poetry of men. Let it not skip either the facts or the poetry, for men are made up of both; and as it hopes to live, let it not be so meanly real as to produce the thing itself rather than the artistic and ideal suggestion, and so attain merely a cheap shock rather than an abiding pleasure. Of all the reasons for the inability of men to write plays, this tendency is perhaps the commonest and most effective; and we commend this truth to all dramatists who desire to practise their art on matters essentially unclean.

Two or three times in a century, perhaps, a genius like that which produced CAMILLE, for instance, can take the corruption for its subject and make it interesting; but in hands less gifted only the corruption appears, and nothing more. The same is true of the dramatic use made of the vice of socalled aristocratic society under its polite venter, or of any of the dark corners of numan life, high or low. There is ugliness and pollution in these dark corners undoubtedly, and it is equally certain that the field of the playwright is unbounded human nature; but he pushes his talent to the furthest stretch of nonsense and repulsiveness when he urges the reality of his fevered and obscene dreams, or pretends that the foul things he finds crawling in the pit are typical of the fragrant meadow above or of the broad and sunlit surface of the world. As a matter of fact, of course, the men who write these plays do not pretend in private if a thing is nasty there is more money in it, and they grin and tell you that all their talk about their art and the dark peasimism of life is part of the hypocrisy of their trade. Their art!

We confess we should like to get a peep into the minds of these dramatists, and see exactly how it is that they estimate the nature of people who go to the theatre; for they obviously regard them, like the characters they put upon the stage, as dullwitted and vile. This, we are hold to say, is not so. Most theatregoers are plain, de cent people, who have no "peat," who live The men in the audience are not all men of | tude of it and the deeper thought debauchery, and the women with them are their mothers or sisters or sweethearts Their appetites are not jaded, but fresh, healthy, and undefiled. Filthy French novels and their crude English and American imitations have not trailed their alime over them; and half the scenes on the stage would be simply a hideous nightmare to them if they really knew what they mean. Ridiculous failure must always attend the experiment of putting filth before them under the label of " a social problem;" and equally vain, likewise, will be the attempts to quiet their alarm by telling them that what they see is a dramatic explanation of heredity. Above all, do we wonder at the persistent efforts of this sort when, except as

they spring from genius of the first rank,

they are far surpassed as popular and pecuniary successes by simple, wholesome plays. Can this be because it is easier to be shameless and that greater ability is required to be decent? Do the dramatists wish to write plays for men alone, and do they despise women and children as their auditors? We say, for our part, that we never saw a play yet which women and children did not like, which was worth a copper penny. It is certainly possible to write sound plays with strong dramatic situations, full of fun and pathos, and sustained and absorbing interest, yet quite unhampered with the idea of "teaching" anything. which will run not for a season, but for a generation. There have been such within the last ten years, and there might have been many more. If the people who write plays, knew more of human nature, and saw something else beside the brutal, degraded side of it, we should have had other plays like 'The Shaughraun," or "Little Lord Fauntleroy," or "Beau Brummell," These were not dramatic creations of the highest order, of course, but they were clever and immeasurably interesting. They were food for men as well as women, were they not? They put smiles and tears, and intellectual pleasure as well, in the honest faces that looked at them, and drew praise from the lips of the stoniest critic. To those who corned them as stuff for poor ordinary folk, and as lacking in a sufficiently cynical presentment of human motives and crazy reaches of passion, we offer our profound pity and contempt and pray Heaven to send them an antidote for their poisoned minds. Over a hundred years ago a poet in Scotland said the last word about plays and poems and music and every similar effort of human art :

There was so sang, among the rest, Aboon them a' it pleased me best. That some kind husband had addrest To some sweet wife: It thirled the heart-strings through the breast,
A' to the life.

Preserve the Forests.

The House has passed a bill, which wa discussed at some length, for the care of the public forest reservations. These com prise areas aggregating something like 17. 000,000 acres, set apart under the act of 1890. Hitherto no special provision has been made for their safety, and although they have such care as exists for ordinary public wooded lands, many reports have comof ravages made upon them by lumbermen. sheep herders, miners, and others, showing

the danger they run from fire and the axe. What this bill does is to authorize Secre tary LAMONT to post troops in these areas at the request of the Interior Department for the enforcement of rules to be made by the latter. It is not compulsory on the War Department to furnish these guards, and there is no provision in the pending bill to pay for barracks or other expenses of en campments. But it is probable that, at least for the more important reservations, troops can be furnished as they are now for the national parks; and in fact the forest area adjoining the Yellowstone Park, set apart under the foregoing act, is presumably

so protected by the present park guard. On the other hand, this act makes some provisions that should be carefully considered before it becomes a law. One of them available for entry, the portions of the res ervations that are suitable for agricultural or mineral development. This looks like beginning encroachments on the areas; but perhaps it is justifiable, on the ground that they are set apart, not as public pleasure grounds, but only with a view to their value as wooded areas, to preserve the trees and hence aid the water courses of the country. Besides, they were roughly set apart in lump tracts, in order to secure them, and not with the intent to refrain from revising the areas thereafter.

But another provision is that the forests may be used by settlers, miners, prospec tors, and others for procuring firewood and wood for building and other uses; and further, that miners and prospectors may go upon the lands for the purpose of seeing whether they are capable of mineral devel opment. Of course the former part of this provision is necessary, since otherwise a hardship might be imposed upon settlers who would have to haul their wood from a great distance and at great cost, They get no rights, as we understand not enjoyed now, and they may be subjected to proper regulations from the Interior De partment. Still it will be well to observe whether too great latitude is given to miner and prospectors. Perhaps it might be found a wiser provision, now that the forest areas are set apart, for the Government to ascertain, through its agents, what lands are likely to yield minerals, and to allow only those to be open to development.

Yet again, there are provisions for cutting timber on these lands, the restriction being that this shall only be done where it will improve the forest growth by judicious thinning. The argument in favor of this measure was that the Interior Department can grant permits for free cutting now, so that the Government might as well get money for the timber removed. The answer may be that when a revenue is to come in, there is a temptation to cut more than is desirable of the forest growth. The question is somewhat like that which has been under discussion in this State. However, the Interior Department can and should make strict regulations on the subject, and perhaps the result of the new bill will be to cause it to give more careful supervision to these valuable areas.

Something Wrong in Boston.

We are sorry to have this article appear soon after Christmas, but the sacredn of truth must be maintained. No time is ac hallowed and so gracious as to cover the work of woe that is about to be done, if it has not been done aiready, in Boston, a settlement of intelligence, a castle of culture. There is a proud and beautiful build-

ing in Boston. BULFINCH did it. It is a Parthenon surmounted by a gilded gas house, and to those who love it it is the supreme architectural achievement of the world. Even the limited or prejudiced persons who deny its charm cannot forget the joy of its associations. To go to Hosimprovements is problematical, and the benMAURICA of Orange in 10 1 s to settle a furious respectable and not extraordinarily eventafty francy, will be reaped hereafter, but the controversy between the Calvinists and Ar- | full lives, and are not tired of living them. | eye, and to perspise with the pulchriappropriations already made then had been ex-

that one doesn't have to live in Boston, is not the least of pleasures in a world that persons of fair digestion regard with a certain amount of attachment. As a matter of fact, the dome is a hollow fraud. Mr. BUL-FINCH, who has had the distinction of having an eminently parochial street named after him, was not lucky enough to have his designs carried out, and the State House, with its feeling Dutch name, is not all that it might have been. But it has merits. There is or was in it the Sacred Codfish, a palladium that fell from heaven plash into the Frog Pond in the days when Boston was an eminent seaport. This Codfish was almost human and quite superhuman. It could wink. It had learned to say cultyur and literature and leftenant, beside the other things that are said in Boston. There was a silver bathtub in which it used to tipple when the Boston nine got a game. It used to leap into the air whenever Gov. GREEN-HALGE appeared with his blue knit thinking cap on. It was sprinkled with champague whenever the Ancient and Honorable Artillery Company had a feast, All the thinkers in the Legislature revered it. It

dead whenever a bore was up. They have been "fixing up" the State House. Evidently some idiot is in charge. The Sacred Codfish is not to be included among the treasures of the restored State House. The Law and Order people say it drinks too much. The A. P. A. says it has a Hibernian countenance. All the same, it was the best thing in the State. It was the most venerable institution there except Harvard College and George Marden of Lowell. It is one. It has been torn down. It is nil. So falls the codfish aristocracy. So fades a glory unmistakable.

would wag its tail at a good thing and drop

Before dark of day after to-morrow. Governor Monron can put a stop to the unseemly rivalry between a lot of Republican and Mug wump physicians to obtain the office of Health Officer of the Port of New York by asking the present incumbent of that office, Dr. W. T. JENRINS, to continue to perform its duties for another term. This eminent man of science has rendered invaluable services during the past two years, and he has done so as a ponpartisan, without a sign of political partisanship. Governor Monron is unques tionably aware of the danger and wrongfulness of introducing politics into he Health Office of the Port, and of the absurdity of choosing any man to fill it because he is a epublican, a Mugwump, or a Godkinite. There is but one thing to be taken into account in this case, and that is the ability of the man selected. If the ability has been demonstrated during a two years' experience in the office, so much the

We do not know whether Dr. JENKINS would consent to hold the place for another term, but if Governor Monron can induce him to do so before nightfall of day after to-morrow, it will be gratifying to many of the most eminent members of the medical profession and to the community at large, regardless of politics and

All passes and privileges to editors, re porters, and other newspaper people should be withdrawn by the railroad and telegraph companies. There is no reason why these people should get gratuities of any kind at the expense of others. Deadheading is a habit that ought not to be encouraged. Let every one pay his way, pay as he goes, pay for all services rendered, and pay for everything excepting those things which cannot be paid for.

The past week has been a great one for learned persons of all kinds. There have been here the Convention of the American Eco-There have nomical Association and that of the Association of American Anatomists. Boston has had the Convention of the American Chemical Society: Philadelphia has had that of the American Philological Association and five affiliated odies; Princeton has had that of the American Psychological Association; Washington has had the Conventions of the American Forestry Association, the American Jewish Society, the American Historical Association, and the American Sigma Alpha Epstlon Society, of which last-named body Prof. Wilson of West Virginia and the tariff, was chosen Past Supreme Archon; and Baltimore has beaten all other places, excepting Washington, in that it has had National Conventions of the Morph gists, the Geologists, the Physiologists, and the Naturaists.

We would like to have attended all of these learned conventions, if had been possible to do so in the week. The man who could have attended the whole thirteen of them, though thirteen is an unlucky number, would surely have learned lots of things worth knowing. We think we would have especially enjoyed, for the sake of instruction, the Convention of the American Forestry Association; but we could not go to Washington and at the same time run THE SUN, in which we often print excellent articles upon forestry. We would also surely have been entertained by listening to the oration o Past Supreme Archon Wilson of the tariff, when he was elected to office by the voters of the Sigma Alpha Epsilon Society. His new title is far finer, as it is much higher, than that of

Some ten years ago an American in the Japanese Foreign Office was one of a Commission sent to Seoul, Corea, to settle amicably a dispute between the empire of Japan and th kingdom of Cores. On his return to Tokio he prepared an account of the causes which made the Commission necessary and of the doings of the Commission, and laid down various predictions regarding the future relations between Japan, China, and Corea. For private reasons he did not publish his account at the time.

On another page THE SUN to-day prints that account. It is a wonderfully close prophecy of the causes which led up to the present war between Japan and China, of value historically, and interesting as showing how the conflict which broke upon the Western world as a surprise was foreseen years ago by Japan. It indi-cates the reason for the succession of Japanese victories, the careful preparation for war; and shows that not unexpectedly to careful observers has Japan become the Germany of the far East, while China has been forced into the posttion of France two decades ago.

It is an interesting paper, and should be read

by all who desire to go below the superficial phases of modern history.

One of the most gratifying of recent de elopments in the coast defence problem is the comparative cheapness with which the new disappearing sun carriages can be manufactured. After years of experiment, it was found, ately, that the BUFFINGTON-CHOZIER carriage satisfied the demands, for general service pur-poses, of the 8-inch and 10-inch guns, and to have at last fixed upon a type carriage was felt to have been a great step, since otherwis the many guns of that calibre siready finished would have continued to be unmounted

The Ordnance Department then called for propossis to manufacture ten of the 10-inch riages. It is said that the type carriage of that sort cost the War Department \$49,000; and while this was of course an unusually expensive one, being the first, yet it was feared that the others would be rather costly. The surprise of the department may therefore be imagined at finding, on opening the bids, that they ranged from about \$10,000 to less than \$13,000 for each carriage. The next inquiry was as to the cupabilities of the lower bidders, and there the result was so satisfactory that tien. Flagtan awarded the contract for the ten carriages to the Kilby Company of Cleveland at a price between \$12, 000 and \$13,000 each. This left him with a balance of several thousand dollars for a simila purpose, and will enable him to call for proposals for ten more such carriages.

pected, while it is shown that this item of the cost of coast defence will not be very burden-some. The work of supplying carriages should

now be pushed forward. The reception by President DIAZ of the Guatemalan Minister, Mr. Extito DE LEON, and the hopes expressed in their respective addresses that the exciting rumors as to the perils of collision on the disputed frontier would coase, may perhaps be a little reassuring to the people of the two countries. Of course, however, the real character of the boundary controversy and its susceptibility of peaceful settlement can be known only after the formal discussion between the two Foreign Ministers, Mr. Maniscan and

Mr. DE LEON, which may begin this week. Various warlike reports have been current during the past few days. It has been said that several thousand volunteers in Guerrero have een supplied with arms, ready to start when ever "On to Guatemala" should become the watchword of the Government. At Port Acapulco, transportation arrangements are said to have been made. The volunteer troops of Oaxaca and Chiapas are also said to be equipped and ready to march.

Guatemala, too, has not been idle, and has strengthened her forces along the frontier. The prolonged presence at Acaputeo of an English squadron, consisting of the Royal Arthur, Champion, Satellite, and Nymph, indicates a desire to see how it comes out, and suggests also the desirability of keeping a close watch by our

naval authorities upon this dispute. But there is no reason yet to doubt that the affair will be settled peacefully, as the result of the present conference.

THE TWO PRESBYTERIES.

And the Differences Setween Them To THE EDITOR OF THE SUN-Sir: Recent ut

erances in the secular press of this city and in provincial newspapers show remarkable ignorance of ecclesisatical matters. Comparatively few Americans, even of the class who are ranked as the well informed, seem to know that there is a large Presbyterian Church in the United States which justifies its separate existence only on the ground that the "Presbyterian Church in the United States of America" is prone to transcend the Divinely limited sphere of the Church and act ultra vires in dealing with political and social institutions and move ments. The body alinded to is popularly called 'The Southern Presbyterian Church." Its legitmate name is "The Presbyterian Church in the United States," the same as that of the great Church to which the Presbytery of New York belongs except that it omits the words "of America." It is, after the great Northern Presbyterian Church just spoken of, the largest Cal-vinistic Presbyterian denomination on this continent, and probably in the world.

There was in May last, when the General Assemblies of these Churches were both in session, a correspondence between these two judicatories touching the organic union of the two Churches. The Northern Assembly offered, the Southern leclined, marriage. The question arises, why,

declined, marriage. The question arises, why, since both Churches hold the same standards of faith and discipline, does the Southern Church prefer lidependence?

Only because of such violations on the part of the larger Church of the common constitution as were proposed at the last meeting of the Presbytery of New York.

The Southern Church holds and regards it of vital importance both to the Church and to the State to maintain the doctrine:

That the Church differs in its origin, functions, means, power, and end, from every other society on earth; that it is the great for the accomplishment of the specific end for which He died; that the only means He appointed for its use is the Word of God, and that it must not appeal to human law or to force; that it must say what its great Head explicitly commands, and say no more; that in reference to all temporal good, including moral reforms and the amelioration of man's physical condition, its work is to preach the principles of righteomeness and charity, but that in the exercise and application of these principles its members must be left to their own judgment. It believes that the Church as such is not commissioned to embalm but to resurrect the spiritually dead, to regenerate, not to reform; that it is to preach the law of God as a means of bringing men to repentance unto salvation, not in the hope of producing a dead morality, it dreads the resurt to regenerate not to reform: that it is to preach the law of God as a means of bringing men to repentance unto salvation, not in the hope of producing a dead morality. It dreads the result if the Church, charged with the interests of immortality, goesdown to occupy the sphere of the State, charged with mundane well-being.

Southern Presbyterians believe that the State and the Church are, as two planets, each assigned to its own sphere, and that the collision will be ruinous if one enters the sphere of the other; that the Church, like the ocean, is good in its place, but would, should it break over its bounda, produce only destruction. This large denomination, including all the Presbyterians in eleven states, and most likely a majority of them in three other States, declare that the Church should inculcate the principles of the moral law, but that the concrete application of these to social efforts and enterprises does not fall within the limits of her power; that her members, as citizens, should be conscientiously active in all discussions and works of the kind, but that her courts, as antherightic serious courts.

the limits of the kind, but that her courts, as authoritative tribunals of Christ, must be as wilent as their Master. Her power is simply ministerial and declarative, and she is to minister and declarative, the Word of Christ, and to proclaim not opinions but a faith, in confirmation of the truth of her position, she points to the common Confession of Faith, she points to she points to the common Confessio chapter 31, section 4, with the appe-texts. Yours truly. New York, Dec. 26, THE WORLD'S CONSPIRACY

Has Falled to Destroy Mr. Brockway. To the Editor of The Sun-Sir: Permit me

to congratulate THE SUN upon its very able and successful defence of Mr. Z. R. Brockway, the Superintendent of the Elmira Reformatory prison, and also Governor Flower, for his honorable, independent, and judicious course in dealing with a public question of great importance. Permit me likewise to congratulate the parents of children who are now or may be confined in that prison, as well as the friends, advocates and promoters of prison reform throughout the world, that Mr. Brookway has been vindicated and will remain in a position where he can render important service to fallen humanity. I have known Mr. Brockway for the past thirty-seven years as an active, sincere, earnest, couscientions Christian man. In 1857 he was the Superintendent of the Monroe county penitentiary, and had the confidence, respect, and good will of the clitzens of blochester. From there he went to Detroit, and became the Superintendent of the Petroit penitentiary, where I spent a day with him discussing prison reform. From Petroit he removed to Elmira and assumed the management of the Elmira Reformatory. He has been all his life an earnest student of prison reform, and has used his position to restore to good citizenship those who were committed to his care, and to train them for usefulness after they are set at liberty.

I congratulate the people of this State that the organ of slush which made the assault upon Mr. Brockway has suffered an ignominious defeat. It is well when a great journal panders to the worst and most vicious elements of society in order to increase its circulation that it should suffer humiliation.

Francis Wayland Glex. render important service to fallen humanity. I

Say Mount Hanler Smokes and Steams.

From the St. Paul Pioneer Press. SEATTLE Wash, Dec. 23.—The exploring party has fully confirmed the previous statements that smoke has seconded from the summit of Mount Ranier in the has accounted from the summit of Mount Ranter in the last two months, for the explorers are now camped on the side of the mountain over half way to the sum-mit, and have actually seen great volumes of smoke and geyerre of steam pouring from the cruter. The top of the mountain was fully five miles away and jets of steam like goysers shot upward 200 feet or nore, and further to the right a column of densely black smoke rose from the crater in fiful curis to s eight of several hundred feet. This news was brought

Maine's Big Brunk Record.

The years of 1920 4 will be noted in the jast annals of this State for the number of committiuents, that of the past year, 0.170, being over 2.000 greater than during any year previous to 1820, when the number of commitments was 4.007. Also in the number of commitments was 4.007. Also in the number of commitments was also as a local over previous years is noticeated. In 1804, 2.000 were sent to jail for drunkenness, no more than in the previous year, and there were over 400 more transparents. year, and there were over sod more tramps committ

A Real Surprise. Him Hader I should that to give my darling Chelly surjetue for New York & White shad it he? Him Canatopie - Tall aim your age.

To Make Eiching Come High. From the New Harm Pulladium. A movement has been started at Bridgeport to a

instant of triting with a had cold use its. D. Jaguer's Experiences, which will become the program, substan-ing the cold outling two years made to the cold with dispersion was and enter-age.

WHAT IS GOING ON IN SOCIETY. Holiday week is never much marked by society functions, and this year it is almost barren of Two small Christmas-tree parties one at Mrs. Fitzgerald's and one at Mrs. de Neut.

ville's-ushered in the festival, and when it was handed over to the past, complete in its praise and thanksgivings, its good cheer and good will, those who had taken part in its celebration were too weary to think of any more active enjoyment than sitting in their opera boxes and listening to Meyerbeer's "Huguenots," superbig given by a constellation of operatic stars.

There was an awakening on Thursday, how ever, and the energy displayed by New Yorkers in crossing the river to Hoboken with a zero temperature and surrounded by a field of anow and ice, was extremely creditable. The hospitable chatclaine of Castle Point gave them a full reward, however, in the genuine Christman entertainment that she had prepared for them. The grand old mansion might have been small ing there for 300 years, and Queen Elizateth and her courtiers have made it their home at every Christmastide, so well did it represent an English palace of the olden time, with its binh. ing logs, its games and pranks, its lord of misrule and its wassail bowl, which last helped to make "Sir Roger de Coverley" a veritable bristmas romp

Mrs. Stevens looked queenlike in her Spanish estume, wearing a superb coronet of pearls and diamonds, and her three handsome daugh ters-in-law, Mrs. John. Mrs. Richard, and Mrs. Albert Stevens, did the honors with the greatest cordiality, and were not only fair to see, but nost charming in their words of welcome to the guests, many of whom arrived in what looked like a personation of pilgrims and wayfarers after their battle with the wintry elements with. out. Mrs. Albert Stevens, who represented a Dreeden figure, was quite a picture in Pompa. dour shades of blue and pink. There were many other beautiful costumes worn by New Yorken and Jerseyltes, and the dance, which looked in the morning as if it might fall a victim to unruly winds and waves, turned out a genuine success On the same Thursday evening one hundred and fifty young people danced a cotillon at Mrs. Frederick Goodridge's, which helped to keep the knees of the debutantes from stiffening during the temporary full in club meetings and dancing

classes at Sherry's popular rooms. What would have been a very pleasant after. noon reception at Mrs. Philip Sands's on Thursday was spoiled by the condition of the streets, which were alike impassable to man or beast but in the Central Park and the outlying districts the snow was truly a thing of beauty, and, in spite of wind and drifts, sleighs, cutters, and sleds were flying over the glittering surface during the afternoon and evening. Bicycles were consigned to oblivion for the time being, and if, as seems probable, skating also omes in for a share of attention, even Michaux Club members will follow the more exciting attractions that Jack Frost provides.

The advent of long-delayed winter is a real godsend to Tuxedo, which has been languishing for winter sports for the last month. The an nual New Year ball will take place to-morrow evening, and the parties going down last night will have three days and nights of sleighing, coasting, and tobogganing, amusements which no one dared to predict a few days since.

The first Assembly on Thursday will bring soclety into line again, and as Mrs. Elisha Dyer, Mrs. Alexander Van Rensselser, and a dozen other hostesses have cards out for large dinners preceding the Assembly, there can be no shirking the engagement, as is so often done when only a ball is in prospect. The season of dinners has begun, and popular or professional dinersout are receiving invitations every day. Mrs. J. J. Astor has cards out for a dinner on the 8th, and Mrs. J. Hampden Robb on the 10th. Mrs. Ogden Mills's ball on the 7th will of course be

preceded by many dinners. A beaming party of thirty young people assembled at the Grand Central Station on Friday, en route for Lenox, under the certain-to-give-a good-time chaperonage of Mrs. Anson Phelps Stokes. The big house on Lake Mahkeenso had been opened, and light, warmth, and a most hobpitable welcome greeted Mrs. Stokes's guests on their arrival at night. Mrs. W. D. Slonne, with her daughters and a party of their own, who are stopping at the hotel. Elm Court being permanently closed for the winter, went up at the same time, and those who know what Berkshire sleighing, coasting, and tobogganing mean to those in whose veins run the spirit and fire of youth can understand what the fun will be in an establishment where kind hearts and gener-

ous spirits direct unlimited disbursement. Wednesday, the 2d, will be distinguished for two receptions in new and stately mansions. Mrs. Cornelius Vanderbilt witl throw open her use to all the world in the afternoon Elbridge Gerry will entertain her friends at a large evening party on the same date.

Only two weddings are announced for January, both on the 22d. Miss Emily Erving and Mr. Henry Woodward Cooper will be married in the morning and Miss Katharine Bache to Mr C. Clinton Wilmerding in the evening.

Nevertheless, the entertainments of the next wo months are not up to the average of former years. From present appearances the capital is likely to eclipse the metropolis this season, as Washington gives promise of a very active ocial life from now until Lent. Already they have had a large bal poudré at Mrs. Charles Payson's and many receptions for débutantes most of whom are very pretty girls, and almost as numerous as they are here. Lady Paunce fote introduced another daughter last week. and she also presented Lady Georgiana Gough, wife of the new Secretary of the Embassy. Miss Helen Carroll, the most charming of heiresses, is now on a visit to Lady Pauncefote, and in her honor several dinners and dances are to be given. Miss Davis, daughter of Judge John Davis, made her first appearance at the Embassy tea, and is to have a ball given for her by Mrs. Davis at the Country Club on Thursday. Mrs. Leiter promises a series of musicales. Mrs. Brice and her daughters have returned, and the old Corcoran mansion is likely to blossom out into much gayety under the new dynasty. The marriage of Mr. Edward Mitchell of New Haven and Miss Tottle Wallach is to take place on the 8th. Mrs. Bugher, a rich widow and slater of Mr. John McLean, has cards out for a large ball at her new house in Connecticut avenue, and many other gay parties are promised. Albany also will come in for a share of distinction, and the inaugural ocremonies on Feb.

i will take several prominent young men away from New York. Mrs. Morton will preside at the first public reception of the new Governor on New Year's Day, and will necessarily be present at all subsequent entertainments at the Executive Mansion. This will be Mrs. Morton's third appearance before the political and social world in an official capacity. As the wife of the United States Minister to France, when she was still a very young woman, she won golden opin tons for her grace and ease of manner, and the combined dignity and cordiality with which she presided at all great functions. Again, as the wife of the Vice-President, she had a most difficult position to fill in Washington during the Harrison Administration, and by he tact and diplomacy succeeded in making herself universally admired and esteemed. A new field opens before her now, and, with the aid of her daughters, the hospitalities of the Executive Mansion will be more generous and attractive than they have been for many years.

The death of Mrs. William Waldorf Astor cannot fall to cause a pang to all who knew her, however slightly. From the time of her first coming to New York as the promised wife of the young fellow upon whom the eyes of mothers and maidens had been for a long time fixed as the best parts of his day, she won every heart by her beauty which at that time was remarkable her simplicity and unworldliness. These stood by her to the last, and even in Rome, where she was most courted and admired, there was no trace of arrogance or conceit in her manner or character. At times she seemed to be almost overweighted by her wealth and grandeur, and it is doubtful whether she ever greatly enjoyed the dignities and indulgences that were heaped usen her. Her early death in a foreign land is pathetic, to say the least, and no one will exer snow whether her life in one of England's stateliest homes was as congental to her tastes as the years succeeding her marriage, when she and her bushard occupied a small house in this city and lived in a next simple, protest trays